

## ATTACHMENT 1

### s 95.2. Fines.

The executive officer of the Board shall assess fines in accordance with the following schedule: provided, however, in no case shall the total exceed \$2,500 for each investigation. The amount of the administrative fine assessed by the Executive Officer pursuant to this article shall not be less than \$100 or more than \$5,000 for each violation.

Rule*	Description	Range of Fines
3	Notification of Change of Address	\$100 to \$1,000
5	Observance of Rules	200 to 2,000
52	Response to Board Inquiry	200 to 2,000
52.1	Failure to Appear	200 to 2,000
53	Discrimination Prohibited	200 to 2,000
54.1	Disclosure of Confidential Information Prohibited	200 to 2,000
54.2	Recipients of Confidential Information	200 to 2,000
56	Commissions - Basic Disclosure Requirement	500 to 2,500
56.1	Commissions - Professional Services Provided to the Client	500 to 2,500
57	Incompatible Occupations/Conflict of Interest	200 to 2,000
58	Accountant's Report	200 to 2,000
62	Contingent Fees	150 to 2,000
63	Advertising	100 to 2,000
65	Independence	300 to 2,500
67	Approval of Use of Fictitious Name	100 to 2,000
68	Retention of Client's Records	150 to 2,000
68.1	Working Papers Defined; Retention	500 to 2,500
69	Certification of Applicant's Experience	150 to 2,000
75.11	Certificate of Registration; Continuing Validity	100 to 1,000
80	Inactive License Status	150 to 2,000
87	Basic Requirements	100 to 2,000
87.1	Return to Active Status Prior to Renewal	100 to 2,000
87.5	Additional Continuing Education Requirements	100 to 2,000
87.6	Records Review Continuing Education Requirements	100 to 2,000
87.7	Continuing Education in the Accountancy Act, Board Rules, and Other Rules of Professional Conduct	100 to 2,000
89	Control and Reporting	100 to 1,000
89.1	Review of Financial Statements	100 to 1,000
90	Exceptions and Extensions	100 to 2,000

94 Failure to Comply 150 to 2,000

\*References for Rules are to sections of Title 16 of the California Code of Regulations.

#### Business and Professions Code Section

123	Subversion of the Licensing Examination	\$100 to \$1,000
490	Conviction of a Crime—Substantial Relationship Required	200 to 2,000
496	Violation of Exam Security	100 to 1,000
5027	Continuing Education Regulations	100 to 2,000
5037	Ownership of Accountants' Work Papers	150 to 2,000
5050	Practice Without a Valid Permit: Temporary Practice, Out-of-State Licensee	150 to 2,000
5055	Title of Certified Public Accountant	150 to 2,000
5056	Title of Public Accountant	150 to 2,000
5058	Use of Confusing Titles or Designations—Prohibited	100 to 2,000
5060	Name of Firm	100 to 1,000
5061	Commissions	500 to 2,500
5062	Reports on Financial Statement Required—Report Conforming to Professional Standards	200 to 2,500
5063	Reportable Events	100 to 1,000
5071	Restriction on Practice as Partnership	100 to 1,000
5072	Requirements for Registration as a Certified Public Accountant Partnership	150 to 2,000
5076	Termination of Partnership	150 to 2,000
5078	Offices Not Under Personal Management of a Certified Public Accountant or Public Accountant; Supervision	100 to 2,000
5079	Non-Licensee Ownership	100 to 2,000
5081	Requirements for Admission To Certified Public Accountant Examination	100 to 1,000
5081.1	Educational Requirements	100 to 1,000
5100	Discipline in General (a) through (j)	500 to 2,500
5101	Discipline of Partnership	100 to 2,000
5104	Relinquishment of Certificate or Permit	100 to 2,000
5105	Delinquency in Payment of Renewal Fee	100 to 2,000
5151	Application for Registration as Corporation	100 to 1,000
5152	Corporation Reports	100 to 1,000
5152.1	Accountancy Corporation Renewal of Permit to Practice	100 to 1,000
5154	Directors, Shareholders and Officers Must Be Licensed	100 to 1,000

<del>5155</del>	<del>Disqualified Shareholder Non-participation</del>	<del>100 to 1,000</del>
<del>5156</del>	<del>Unprofessional Conduct</del>	<del>200 to 2,000</del>
<del>5158</del>	<del>Practice of Public Accountancy; Management</del>	<del>100 to 2,000</del>

s 95.6. Unlicensed, Unregulated Practice.

The executive officer of the board may issue citations, in accordance with Section 125.9 ~~and 148~~ of the Business and Professions Code, against any person defined in Business and Professions Code Section 5035 who is acting in the capacity of a licensee under the jurisdiction of the Board. Each citation may contain an assessment of an administrative fine, an order of abatement fixing a reasonable period of time for abatement of the violation, or both an administrative fine and an order of abatement. Administrative fines shall be in a range from \$100 to ~~\$2,500~~ \$5,000 for each ~~investigation~~ violation. Any sanction authorized for activity under this section shall be separate from and in addition to any other civil or criminal remedies.